

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MINNESOTA**
Civil No.

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	DECLARATION OF JEFFREY
)	WAGNER IN SUPPORT OF
JOHN K. THORNTON,)	PETITION TO ENFORCE
)	INTERNAL REVENUE SERVICE
)	SUMMONS
Respondent.)	

Jeffrey Wagner declares pursuant to 28 U.S.C. § 1746(1):

1. I am a duly commissioned revenue officer employed in the Small Business/Self Employed Division Midwest Compliance Area of the Internal Revenue Service located at 30 East 7th Street, Saint Paul, Minnesota, 55101.
2. In my capacity as a revenue officer, I am conducting an investigation into the federal income tax liability of Respondent John K. Thornton for the calendar years ending: 2001, 2002, and 2003. In addition, I am conducting an investigation regarding delinquent individual income tax returns for tax periods ending: 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012.
4. In October of 2013, proceedings to enforce an IRS summons issued in connection with this proceeding were commenced before this Court.
5. Most recently, on December 29, 2014 this Court issued an Oder to Show Cause requiring Respondent John K. Thornton to appear on January 27, 2015 at 1:30 p.m. before this Court and show cause why he should not be held in contempt for violating

United States District Judge Susan R. Nelson's August 1, 2014 Order enforcing the IRS summons and this Court's November 4, 2014 Order. ECF. No. 69.

6. Since the date of that order, I have attempted to personally serve Respondent John K. Thornton with a copy of the Court's order on the following dates in the following manner:

a. I along with other Revenue Officers attempted to personally serve the Respondent by knocking at the door of the residence at 4128 Utica Ave. S. St. Louis Park, Minnesota, where Respondent had previously been served, and where he admits receiving mail. I attempted service on January 14, 2015 at approximately 1:00 p.m.; on January 15 at approximately 1:30 p.m.; and on January 20 at approximately 6:45 a.m. No one answered the door on any of these occasions. Copies of this Court's Order to Show Cause were left either affixed to the door or wedged in the door on each occasion. Observation of the door on subsequent occasions showed that the copies had been removed from their placement on each occasion.

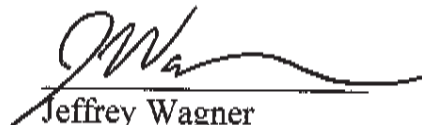
b. Additionally, this Court's Order was sent via first class mail and via certified mail on January 13, 2015. I received the return receipt back on January 23, 2015 signed by John Thornton; the return receipt shows it was delivered on January 20, 2015.

c. I am further informed that representatives of the United States Attorney's Office for the District of Minnesota attempted to send a copy of the Court's order via Federal Express personal delivery (signature required). Federal Express advised the United States Attorney's Office that three unsuccessful attempts were made to deliver the

Order to 4128 Utica Ave. S. St. Louis Park, Minnesota on January 19, 2015 (6:55 a.m. and 8:01 a.m.) and on January 20, 2015 (10:22 a.m.). On each occasion, a notice was posted on the door of the residence advising the occupants that Federal Express had attempted to deliver the package, and that the package could be picked up at the Roseville, Minnesota Federal Express Office.

6. Based on the above, I believe that Respondent John K. Thornton has been notified of the hearing on this Court's Order to Show Cause now scheduled for January 27, 2015 at 1:30 p.m.

Dated: JAN 26 2015


Jeffrey Wagner
Revenue Officer